

Idaho Legislative Audits
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Idaho Outfitters and Guides Licensing Board

Management Report on Internal Control

Issued: July 26, 2005
Fiscal Year: 2002, 2003, and 2004



EXECUTIVE SUMMARY LEGISLATIVE AUDITS

IDAHO OUTFITTERS AND GUIDES LICENSING BOARD

PURPOSE AND SCOPE. In planning and making our audit of the statewide basic financial statements, we performed certain audit procedures to evaluate the effectiveness of the Idaho Outfitters and Guides Licensing Board's internal control design and operation. Consequently, the limited scope of our procedures does not allow us to give an opinion on the Board's internal control system. Accordingly, we do not express an opinion or ensure that all instances of internal control weaknesses were disclosed.

Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. This evaluation, together with other evaluations and various audit procedures applied at other agencies, allows us to express an opinion on the statewide basic financial statements prepared by the State Controller's Office.

CONCLUSION. We noted no matters involving the internal control over the Board's financial reporting or its operation that we considered to be material weaknesses. However, our consideration of internal controls would not necessarily disclose all matters considered to be a material weakness.

FINDINGS AND RECOMMENDATIONS. There were no findings and recommendations in this report, nor were there any findings and recommendations in the prior report.

AGENCY RESPONSE. The Board has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. The Board is a self-governing agency and receives funds primarily through license fees. Other fund sources include fines and penalties, as well as other miscellaneous receipts. The funds are used to pay the Board's personnel, operating, and capital outlay costs. In fiscal year 2004, the Board had receipts totaling \$449,200. Of these receipts, \$410,350 originated from license fees. Total disbursements in fiscal year 2004 were \$444,200.

Although an opinion is not given on the financial data presented in this report, one is given on all State funds in the statewide *Comprehensive Annual Financial Report* that includes the financial data presented below.

OUTFITTERS AND GUIDES LICENSING BOARD – FINANCIAL STATEMENT - FUND 0229

	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>
Beginning Cash Balance	\$248,525.41	\$202,393.52	\$162,093.91
Licenses	401,922.01	416,844.98	410,350.00
Other Receipts and Transfers	<u>2,212.40</u>	<u>3,507.22</u>	<u>43,853.87</u>
Total Funds Available	\$652,659.82	\$622,745.72	\$616,297.78
Less Disbursements			
Personnel Costs	261,922.63	257,012.33	267,617.49
Operating Costs	183,262.64	178,017.10	167,759.09
Capital Outlay	<u>5,081.03</u>	<u>25,622.38</u>	<u>8,793.16</u>
Total Disbursements	<u>\$450,266.30</u>	<u>\$460,651.81</u>	<u>\$444,169.74</u>
Ending Cash Balance	<u><u>\$202,393.52</u></u>	<u><u>\$162,093.91</u></u>	<u><u>\$172,128.04</u></u>

OTHER ISSUES. We discussed other, less important issues which, if changed, would improve internal control, ensure compliance, or improve efficiency.

This report is intended solely for the information and use of the Idaho Outfitters and Guides Licensing Board and the Idaho Legislature and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the executive director, Jake Howard, and his staff.

QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:

Ray Ineck, CGFM, Supervisor, Legislative Audits
Eugene Sparks, CPA, CGFM, Managing Auditor

Report IC43404

For a copy of the entire audit report , contact Legislative Services Office, Audit Division, State Capitol Building, 700 W. Jefferson Street, P.O. Box 83720, Boise, Idaho 83720-0054, or call 208-334-3540.
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